The following listing of claims replaces all prior listings, and all prior versions, of

claims in the application.

LISTING OF CLAIMS:

1. - 53. (Cancelled)

54. (New) An adhesive sheet comprising:

a polymer component, which includes acrylic rubber having a glass transition temperature of -30° to 50°C, and a weight-average molecular weight of 50,000 to 1.000.000:

wherein the breaking strength of the adhesive sheet in a B-stage state is from 0.1 to 10 MPa at 25°C, and the breaking elongation thereof is from 1 to 40% at 25°C; and wherein the adhesive sheet has a property that it can be laminated together with dicing tape onto a wafer prior to stealth dicing, and is capable of being subjected to stealth dicing.

55. (New) The adhesive sheet according to claim 54,

wherein the elastic modulus of the adhesive sheet in a B-stage state is from 1 to 3000 MPa in measurement of the dynamic viscoelasticity at 25°C and 10 Hz, and the elastic modulus thereof being from 4000 to 20000 MPa in measurement of the dynamic viscoelasticity at 25°C and 900 Hz.

2

56. (New) The adhesive sheet according to claim 54,

wherein the elastic modulus of the adhesive sheet in a B-stage state is from 1 to 3000 MPa in measurement of the dynamic viscoelasticity at 25°C and 10 Hz, and the elastic modulus thereof being from 4000 to 20000 MPa in measurement of the dynamic viscoelasticity at -20°C and 10 Hz.

57. (New) The adhesive sheet according to claim 54.

wherein the elastic modulus of the adhesive sheet in a B-stage state is from 0.1 to 20 MPa in measurement of the dynamic viscoelasticity at 60°C and 10 Hz.

- 58. (New) The adhesive sheet according to claim 54, wherein the acrylic rubber is contained in an amount of 50% or less of the total weight of the adhesive sheet.
- (New) The adhesive sheet according to claim 54, wherein the content of remaining volatile matters is from 0.01 to 3% by weight.
- (New) The adhesive sheet according to claim 54, which has a film thickness of 1 to 250

 µm.
- 61. (New) The adhesive sheet according to claim 54, wherein the acrylic rubber is contained in an amount of 35% or less of the total weight of the adhesive sheet

Docket No. 1204.45675X00 Serial No. 10/559,684

January 17, 2008

62. (New) The adhesive sheet according to claim 61, wherein the acrylic rubber is contained in an amount of from 25% to 35% of the total weight of the adhesive sheet.

- 63. (New) The adhesive sheet according to claim 54, wherein the polymer component further includes epoxy resin.
- 64. (New) The adhesive sheet according to claim 54, laminated together with the dicing tape onto the wafer, prior to the stealth dicing.